



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: <http://www.cba.ca.gov>



STATUS CONVERSION - From INACTIVE to ACTIVE License Status

Please complete and return the attached form to the California Board of Accountancy (CBA) to convert your license from an inactive to an active status. The form may be mailed directly to the CBA or submitted via fax at (916) 263-3672. The address of record and business phone number is a matter of public record and may be released to any person on request. It is recommended that you maintain a copy of this form for your records. You will receive a pocket certificate showing an active status approximately three weeks after conversion of your license status. Your license expiration date will remain the same.

REQUIREMENTS FOR LICENSE STATUS CONVERSION

Pursuant to section 80.1 of the CBA Regulations (Title 16, California Code of Regulations) a licensee who has renewed his/her license in an inactive status may convert the license to an active status prior to the next license expiration date by completing a total of 80 hours of continuing education (CE) during the 24-month period prior to converting to active status, including:

- ☐ A minimum of 20 hours completed within the one-year period immediately preceding license status conversion, including 12 hours in technical subject matter.
- ☐ Four hours of ethics education.
- ☐ A two-hour Board-approved Regulatory Review course if more than six years have lapsed since the licensee last completed a Board-approved Regulatory Review.
- ☐ Twenty-four hours of governmental accounting and auditing CE if, during the 24 months prior to converting to an active status, the licensee engaged in the planning, directing, or conducting substantial portions of field work, or reporting on financial or compliance audits of a governmental agency while in the practice of public accountancy. (See Question #1 on *License Status Conversion Form*.)
 - If subject to the Government Auditing CE requirement, the licensee also must complete four hours of Fraud CE specifically related to the prevention, detection and/or reporting of fraud affecting financial statements in addition to the 24-hour requirement.
- ☐ Twenty-four hours of Auditing and Accounting (A&A) CE if, during the 24 months prior to converting to an active status, the licensee engaged in the planning, directing, or performing substantial portions of the work, or reporting on an audit, review, compilation, or attestation service of a non-governmental entity while in the practice of public accountancy. (See Question #2 on *License Status Conversion Form*.)
 - If subject to the A&A CE requirement, the licensee also must complete four hours of Fraud CE specifically related to the prevention, detection and/or reporting of fraud affecting financial statements in addition to the 24-hour requirement.
- ☐ **FINGERPRINT REQUIREMENT:** Section 37.5 of the CBA Regulations requires, as a condition of license renewal, criminal background checks for all licensees who have either not been previously fingerprinted as a condition of licensure or for whom no electronic record of the licensee's fingerprints exists in the Department of Justice's criminal offender record identification database. The CBA shall not return a license to active status until the licensee has complied with this requirement. Therefore, if you are subject to the fingerprint requirement and your most recent license renewal occurred between December 31, 2013 and the date you submit this status conversion request, you must submit fingerprints and successfully complete a state and federal background search as a condition of status conversion.

CE REQUIREMENTS ONCE CONVERTED TO ACTIVE STATUS

The licensee must complete 20 hours of CE for each full six-month period from the date of license status conversion to the next license expiration date in order to fulfill the CE requirement for active status license renewal. If the time period between the date of license status conversion and the next license expiration date is less than six full months, no CE is required for the next license renewal. A licensee subject to the A&A or Government Auditing CE requirement must complete six hours of A&A or Government Auditing CE as part of each 20 hours of CE for each full six-month period. A licensee who is subject to less than 24 hours of A&A or Governmental Auditing CE will not be required to complete four hours of fraud CE for the next license renewal.

If a license is renewed after the expiration date immediately following conversion to active status, the licensee must complete an additional 20 hours of CE for each full six-month period from the date of license expiration to the date on which the licensee applied for license renewal, up to a total of 80 hours of CE in order to renew.



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
 2000 EVERGREEN STREET, SUITE 250
 SACRAMENTO, CA 95815-3832
 TELEPHONE: (916) 263-3680
 FACSIMILE: (916) 263-3675
 WEB ADDRESS: <http://www.cba.ca.gov>



LICENSE STATUS CONVERSION FORM

OFFICE USE ONLY

EFFECTIVE DATE OF ACTIVE STATUS	80 HRS COMPLETED	MINIMUM YEARLY CE COMPLETED	REG REVIEW COMPLETED (If required)	A&A/GOV'T COMPLETED (If required)	FINGERPRINT COMPLETED (if required)

NAME	LICENSE NUMBER	EXPIRATION DATE
ADDRESS OF RECORD	BUSINESS PHONE NUMBER	
CITY, STATE, ZIP	HOME/CELL PHONE NUMBER	

Section 37.5 of the CBA Regulations requires, as a condition of renewal, criminal background checks for all licensees who have either not been previously fingerprinted as a condition of licensure or for whom no electronic record of the licensee's fingerprints exist with the Department of Justice's criminal offender record identification database. The CBA shall not return a license to active status until the licensee has complied with this requirement. If you are unsure whether you are subject to this requirement and/or need the necessary fingerprint forms, please contact the License Renewal and Continuing Competency Unit by telephone at (916) 561-1702 or by e-mail at renewalinfo@cba.ca.gov.

1. In the 24 months prior to converting to an active status, did you plan, direct, or conduct substantial portions of field work, or report on a financial or compliance audit of a governmental agency? ☐ YES ☐ NO
2. In the 24 months prior to converting to an active status, did you plan, direct, or perform substantial portions of the work, or report on an audit, review, compilation, or attestation service? ☐ YES ☐ NO

CONTINUING EDUCATION REPORTING WORKSHEET FOR LICENSE STATUS CONVERSION

COURSE TITLE (For clarity, please avoid abbreviations)	SUBJECT CODE	(√) CLAIMED AS GOV'T CE	DATE(S) COMPLETED (Course must be completed to list) (MM/DD/YY)	HOURS CLAIMED	NAME OF PROVIDER	METHOD OF PRESENTATION
Board-approved Regulatory Review course: COURSE TITLE: _____ APPROVAL NUMBER: _____	R					

CONTINUING EDUCATION REPORTING WORKSHEET FOR LICENSE STATUS CONVERSION CONTINUED						
HOURS CLAIMED FOR EACH SUBJECT AREA						
REGULATORY REVIEW (technical)						
GOVERNMENT CE (technical)						
A&A CE (technical)						
FRAUD CE (technical)						
ETHICS (technical)						
OTHER TECHNICAL CE						
NON-TECHNICAL CE						
TOTAL HOURS CLAIMED:						
I hereby certify, under penalty of perjury under the laws of the State of California, that all statements, answers, and representations on this form are true, complete, and accurate and that I have met all of the requirements of Section 80.1 of the CBA Regulations. Signature: _____ Date: _____						

If additional space is needed, this form may be reproduced.

- SUBJECT CODE (Column 2)**

 - A** – Accounting and auditing (A&A) courses: pertain to financial statement preparation and/or reporting, auditing, reviews, compilation, industry accounting, attestation services, or assurance services. The content of accounting software courses does not qualify for A&A credit.
 - E** – Ethics education.
 - F** – Fraud courses specifically related to the prevention, detection and/or reporting of fraud affecting financial statements.
 - R** – Board-approved Regulatory Review course.
 - T** – Technical subject areas.
 - N** – Non-technical subject areas.

METHOD OF PRESENTATION (Column 7)

 - L** – Live presentation with instructor, discussion leader, or speaker.
 - I** – Interactive self-study: requires frequent participant response to questions that test for understanding of the material presented; provides evaluated feedback to incorrectly answered questions; provides reinforcement feedback to correctly answered questions.
 - P** – Author of published books, articles, CE program instructional materials, or questions for the Uniform CPA Exam.
 - T** – Teaching: as an instructor, discussion leader, or speaker.
 - W** – Group Internet-based programs: participation from a computer in an interactive course presented by a live instructor at a distant location with a feature allowing questions/comments to be sent directly to instructor and receive answers during the program.

NOTE: Group study without a qualified discussion leader does not qualify as acceptable CE.

PERSONAL INFORMATION COLLECTION NOTICE: The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant/Public Accountant License Renewal. Sections 5009, 5026 through 5029, 5060, 5070 through 5079, and 5150 through 5158 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the form as being incomplete. Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the CBA, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24. Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. The Executive Officer of the CBA is responsible for maintaining the information in this form, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.

11L-19W (Rev 12/09/13)